

oppose this motion. If Senator Lindsay would answer a question. Senator Lindsay. Maybe Senator Hall, I guess.

SENATOR HALL: Yes, sir.

SENATOR MOORE: I'm trying to...this is an issue that's been before us on a somewhat annual basis. Is that the same one?

SENATOR HALL: That's correct, Senator Moore. This is the, basically, the Henry Doorly Zoo issue. I...I mentioned that it's...I know I've introduced it at least twice and I think one other time, along with Senator Lindsay. The proposal clearly is just the issue of the admissions tax. It did go into effect since there was no action taken by the Legislature last year and there was \$30,000 collected, I think that's the figure, on the part of sales tax, at least at the Omaha facility.

SENATOR MOORE: Senator Hall, I know from reading the fiscal note now on LB 79 and, can you give me some examples of some other organizations that may qualify? I'm concerned about where the path leads us, obviously.

SENATOR HALL: Well, first of all, you need to recognize that the tax has not been collected prior to this past year. There was never any tax collected. I don't know that it's being collected anywhere other than the Omaha Zoo right now in terms of the membership issue. Every admissions that is done on a daily basis, and that's where you have to draw the distinction, that's where the distinction is drawn here, currently pays sales tax. For example, if I walked into the Omaha Zoo and didn't have my membership pass, I would pay whatever the fee is to get in. A portion of that would be represented in sales tax. I know that now a portion of that membership fee is set aside for sales tax purposes because of the ruling of the Department of Revenue. Other areas, the Lincoln Zoo of course, would be affected. There is arguments as to whether or not some other types of memberships in, whether they be historical or museum type operations, would also be affected because if there isn't anything more than admissions that are involved in the "membership", then clearly it's...tax is due and owed on it and should be paid. In this case the argument was made and the bill has come to the floor at least a couple of other times, but has never advanced, that there is more in the case of at least the Omaha Zoo than just strictly admissions.